

Message Text

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PAGE 01 OTTAWA 00476 201926Z

15

ACTION EB-11

INFO OCT-01 EUR-25 ISO-00 L-03 OMB-01 TRSE-00 SS-20 CAB-09

CIAE-00 COME-00 DODE-00 INR-10 NSAE-00 RSC-01 FAA-00

DRC-01 /082 W

----- 106354

R 201745Z FEB 74

FM AMEMBASSY OTTAWA

TO SECSTATE WASHDC 2754

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E.O. 11652: N/A

TAGS: ETRN, CA

SUBJECT: CIVAIR: US DEPARTURE TAX

REF: STATE 238742, DEC 6, 1973

1. EMBASSY RECEIVED FROM EXTAFB FEBRUARY 19 CAUTIOUS
BUT POSITIVE RESPONSE TO OUR NOTE OF DECEMBER 11, 1973
REQUESTING RECONSIDERATION OF SEPTEMBER 5 AIR TRANSPORT
COMMITTEE DIRECTIVE TO CARRIERS NOT TO COLLECT US DEPARTURE
TAX IN CANADA.

2. SUBSTANTIVE PARAGRAPH FOLLOWS:

QUOTE. THE DEPARTMENT OF EXTERNAL AFFAIRS HAS BEEN
INFORMED THAT THE AIR TRANSPORT COMMITTEE HAS MODIFIED
ITS PRECEDENT DECISION THAT THIS TAX SHOULD NOT BE
COLLECTED IN CANADA. THE UNITED STATES TRANSPORTATION
TAX MAY NOW BE COLLECTED IN CANADA ON A RETURN TRIP SOLD
IN CANADA, PROVIDED HOWEVER THAT IT BE MADE VERY CLEAR
TO ALL TRAVELERS THAT THERE IS NO COMPULSION TO PAY
THE TAX IN CANADA, THAT THE ABILITY TO DO SO IS
RELATED TO A MATTER OF THEIR INCONVENIENCE, AND
THAT IF THE TAX IS NOT PAID IN CANADA THE PASSENGER
WILL BE REQUIRED TO PAY IT BEFORE DEPARTING THE UNITED STATES
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PAGE 02 OTTAWA 00476 201926Z

AIRPORT. THE PRIVILEGE IS GRANTED ON A TRIAL

BASIS, AND SHOULD COMPLAINTS ARISE FROM THIS PRACITICE
THE COMMITTEE MAY CANCEL THIS PRIVILEGE. UNQUOTE.

3. WORDING DOES NOT SPECIFICALLY AUTHORIZE COLLECTION
OF US TAX IN CANADA ON ONE-WAY TICKETS TO THIRD COUNTRIES VIA
US INTERMEDIATE POINTS. HOWEVER, QUIRT OF AIR
TRANSPORT COMMITTEE STAFF HAS INDICATED TO TCO THAT
THIS OMISSION WAS NOT DELIBERATE AND IN HIS VIEW
CARRIERS WOULD NOT BE PRECLUDED FROM COLLECTING TAX
IN CANADA FOR LEG OF JOURNEY INVOLVING US DEPARTURE
SO LONG AS PASSENGER CLEARLY IS TOLD HE HAS OPTION
NOT TO PAY IT IN CANADA.
JOHNSON

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: AIR FARES, EXCISE TAXES, TAX COLLECTIONS
Control Number: n/a
Copy: SINGLE
Draft Date: 20 FEB 1974
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: morefirh
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1974OTTAWA00476
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: n/a
From: OTTAWA
Handling Restrictions: n/a
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ISecure: 1
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Office: ACTION EB
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Original Handling Restrictions: n/a
Original Previous Classification: n/a
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Previous Handling Restrictions: n/a
Reference: STATE 238742, DEC 6, 1973
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Review Authority: morefirh
Review Comment: n/a
Review Content Flags:
Review Date: 12 APR 2002
Review Event:
Review Exemptions: n/a
Review History: RELEASED <12 APR 2002 by ifshinsr>; APPROVED <10 JUN 2002 by morefirh>
Review Markings:

Declassified/Released
US Department of State
EO Systematic Review
30 JUN 2005

Review Media Identifier:
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Review Release Date: n/a
Review Release Event: n/a
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Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: CIVAIR: US DEPARTURE TAX
TAGS: ETRN, CA
To: STATE
Type: TE
Markings: Declassified/Released US Department of State EO Systematic Review 30 JUN 2005